



STATE BOARD OF EQUALIZATION

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November 7, 1980

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Second District, San Diego

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Third District, San Rafael

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Fourth District, Pasadena

KENNETH CORY
Controller, Sacramento

DOUGLAS D. BELL
Executive Secretary

No. 80/158

TO COUNTY ASSESSORS,
COUNTY COUNSELS,
AND OTHER INTERESTED PARTIES:

PROPERTY TAXES RULES 1022, 1026, AND 1027

On September 5, 1980, Paul Crebbin, Chief, Timber Tax Division, informed you that the Board of Equalization had acted on Property Taxes Rules 1022, 1026, and 1027, Timber Tax, on August 19, 1980.

The Board adopted amendments to Rule 1022, Standard Unit of Measure, and adopted new Rule 1026, Timber Owner. These rules are before the Office of Administrative Law for statutory review and filing with the Secretary of State. Thereafter, a copy of the varityped rules will be provided.

The Board also adopted Property Tax Rule 1027, U.S. Forest Service Timber Volumes on that date. A varityped copy of this rule, effective November 16, 1980, is attached for your information.

Sincerely,

Janice Masterton
Assistant to the Executive Secretary

JM:ms
Attachment

State of California

BOARD OF EQUALIZATION

PROPERTY TAX DEPARTMENT

PROPERTY TAX RULES

Chapter 1. State Board of Equalization – Property Tax
Subchapter 11. Timber Yield Tax
Article 1. Valuation of Timberland and Timber.

Rule No. 1027. (Cal. Adm. Code) U.S. FOREST SERVICE TIMBER VOLUMES.

Reference: Sections 38108, 38115, 38301, Revenue and Taxation Code.

- (a) **GENERAL.** U.S. Forest Service timber sale contract holders shall report timber volumes harvested as hereinafter provided.
- (b) **SCALED VOLUME BILLINGS.** The Timber Sale Statement of Account (TSSA) is the basis for most U.S. Forest Service billing statements. Timber volumes shall be reported for the quarters reflected by the Timber Sale Statements of Account (e.g., April, May, and June, 1980 TSSA volumes shall be reported for the second quarter of 1980.)
- (c) **LUMP-SUM BILLINGS.** Timber volumes actually harvested, regardless of the volume purchased from, and billed for by the U.S. Forest Service, shall be reported for the quarters in which scaled. Timber sale contract holders must get and retain scaling data for such volumes.
- (d) **OTHER METHODS OF REPORTING.** Timber harvested pursuant to U.S. Forest Service timber sale contracts may be reported on a basis other than (b) or (c), above, only if a written description of the reporting basis to be used is submitted to and is authorized by the Timber Tax Division prior to the due date of the return and prior to reporting.

History: Adopted August 19, 1980, effective November 16, 1980.